

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USER TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

HCD FUND

THE HOUSING AND COMMUNITY DEVELOPMENT FUND WAS ESTABLISHED TO RECEIVE FEDERAL COMMUNITY DEVELOPMENT BLOCK GRANTS AS WELL AS STATE GRANTS. EXPENDITURES ARE FOR SPECIAL PROJECTS RELATED TO VARIOUS HOUSING PROGRAMS WITHIN THE COUNTY.

AIR POLLUTION FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR CONTROL OF AIR POLLUTION FROM MOTOR VEHICLES AND OTHER SOURCES IN ORDER TO ATTAIN HEALTH BASED AIR QUALITY STANDARDS. REVENUE SOURCES INCLUDE LICENSE AND PERMIT FEES, FINES, STATE AND FEDERAL FUNDS, CHARGES TO PROPERTY OWNERS AND VEHICLE REGISTRATION FEES.

LIGHTING DISTRICT FUND

THIS FUND WAS ESTABLISHED TO PROVIDE STREET AND ROAD LIGHTING SERVICES TO SPECIFIED AREAS OF THE COUNTY. REVENUE SOURCES INCLUDE AD VALOREM TAXES, BENEFIT FEES, STATE FUNDING AND CHARGES TO PROPERTY OWNERS.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 31 BRANCHES, 2 BOOKMOBILES AND 1 ADULT LITERACY SITE. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES, FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

ASSET FORFEITURE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ASSETS WHICH HAVE BEEN SEIZED BY LAW ENFORCEMENT AGENCIES DURING THE INVESTIGATION OF CRIMINAL ACTIVITIES. THESE MONIES AND THE INTEREST DERIVED THEREFROM ARE USED FOR THE PREVENTION, INVESTIGATION, APPREHENSION AND PROSECUTION OF DRUG AND OTHER CRIMINAL LAW VIOLATORS.

INMATE WELFARE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO RECEIVE TELEPHONE AND OTHER VENDING COMMISSIONS AND PROFITS FROM STORES OPERATED IN CONNECTION WITH THE COUNTY JAIL AND PROBATION FACILITIES. FUND EXPENDITURES, BY LAW, MUST BE SOLELY FOR THE BENEFIT, EDUCATION AND WELFARE OF CONFINED INMATES.

INACTIVE WASTESITES FUND

THIS FUND WAS ESTABLISHED TO RECEIVE ONE-TIME HOMEOWNER ASSOCIATION DEPOSITS AND RESIDUAL FUNDS FROM THE SALE OF THE COUNTY'S SOLID WASTE SYSTEM. EXPENDITURES INCLUDE REPAIRS, MAINTENANCE AND CARE FOR THE COUNTY'S INACTIVE LANDFILL SITES IN ACCORDANCE WITH ALL APPLICABLE GOVERNMENTAL REGULATIONS, LAWS AND GUIDELINES.

CABLE TV FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUE EARNED AND EXPENDITURES MADE FOR CABLE TELEVISION RELATED PROJECTS APPROPRIATED FOR THE BENEFIT OF THE CABLE SUBSCRIBERS WHO HAVE PAID THE USER FEES FOR THIS FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

NONPROFIT CORPORATION FUND

THE NONPROFIT CORPORATION FUND, SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION, WAS ESTABLISHED AS A COST-EFFECTIVE MEANS OF FINANCING THE PURCHASE OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS ON BEHALF OF THE COUNTY THROUGH THE SALE OF TAX EXEMPT CERTIFICATES OF PARTICIPATION.

COUNTY SERVICE DISTRICTS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS ROAD, PARK, LIGHTING MAINTENANCE, FIRE PROTECTION OR AMBULANCE SERVICE TO SPECIFIC AREAS IN THE COUNTY. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED OR BY SPECIAL ASSESSMENTS LEVIED ON SPECIFIC PROPERTIES.

FLOOD CONTROL DISTRICT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING FLOOD CONTROL IN THE COUNTY. IT IS FINANCED PRIMARILY BY AD VALOREM PROPERTY TAXES AND FEDERAL GRANTS.

HOUSING AUTHORITY FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING DECENT HOUSING IN A SUITABLE ENVIRONMENT FOR INDIVIDUALS WHO CANNOT AFFORD STANDARD PRIVATE HOUSING. CONTRACTS WITH THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROVIDE THE MAJOR FUNDING SOURCES.

REALIGNMENT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING HEALTH, MENTAL HEALTH AND PUBLIC ASSISTANCE PROGRAMS TO QUALIFYING INDIVIDUALS. IT IS BASED UPON THE STATE HEALTH AND WELFARE REALIGNMENT ACT OF 1991. THE FINANCING IS PROVIDED BY A ONE-HALF CENT SALES TAX AS PROVIDED IN THE STATE'S REVENUE AND TAXATION CODE.

CHILDREN AND FAMILIES COMMISSION FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO ENSURING THAT PARENTS HAVE HIGH QUALITY INFORMATION AND SUPPORT SO THAT THEIR YOUNG CHILDREN ARE PHYSICALLY, EMOTIONALLY AND DEVELOPMENTALLY ABLE TO LEARN. IT IS FINANCED PRIMARILY BY A STATE TAX ON TOBACCO SALES.

PUBLIC SAFETY FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING PUBLIC SAFETY SERVICES SUCH AS SHERIFFS, FIRE PROTECTION, COUNTY DISTRICT ATTORNEYS AND COUNTY CORRECTIONS. IT DOES NOT INCLUDE COURTS, BUT PROVIDES FOR AN ALLOCATION TO CITIES. IT IS FINANCED BY A ONE-HALF CENT SALES AND USE TAX PASSED THROUGH A VOTER APPROVED STATE PROPOSITION.

OTHER SPECIAL DISTRICTS FUNDS

THESE FUNDS WERE ESTABLISHED TO RECEIVE USER FEES, LAND LEASE REVENUES, FINES AND STATE FUNDING. EXPENDITURES INCLUDE RETRACEMENT OR REMONUMENT SURVEYS, IMPROVEMENTS FOR GRAZING LANDS, WILDLIFE PROPAGATION AND AVIATION PURPOSE CAPITAL IMPROVEMENTS AND REPAIRS.

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

June 30, 2001

With Comparative Figures for June 30, 2000

(In Thousands)

STATEMENT 3

	ROAD	HCD	AIR POLLUTION	LIGHTING DISTRICT
ASSETS				
Equity in Pooled Cash and Investments	\$ 52,769	4,028	23,163	2,088
Cash with Fiscal Agent			1	
Collections in Transit	8	53	71	
Imprest Cash	3		1	
Accounts and Notes Receivable	8,129	14,470	4,593	29
Due from Other Funds	3,068	406	323	34
Advances to Other Funds				
Inventory of Materials and Supplies	2,726		121	
Deposits with Others	32			
Restricted Assets:				
Investments				
Total Assets	\$ 66,735	18,957	28,273	2,151
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 4,092	964	243	
Accrued Payroll	960		294	
Due to Other Funds	1,603	4,807	265	21
Advances from Other Funds				
Deferred Revenue	293	22	474	
Total Liabilities	6,948	5,793	1,276	21
Fund Balances:				
Reserved for Encumbrances	26,279		15,140	4
Reserved for Notes Receivable and Advances		13,150		
Reserved for Deposits with Others	32			
Reserved for Inactive Landfill Maintenance				
Reserved for Inventory of Materials and Supplies			121	
Reserved for Other Purposes	22,300			
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	11,176	14	11,736	2,126
Total Fund Balances (Statement 3A)	\$ 59,787	13,164	26,997	2,130
Total Liabilities and Fund Balances	\$ 66,735	18,957	28,273	2,151

(Cont)

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

June 30, 2001

With Comparative Figures for June 30, 2000

(In Thousands)

STATEMENT 3 (Cont)

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	INMATE WELFARE PROGRAM	INACTIVE WASTESITES
ASSETS				
Equity in Pooled Cash and Investments	\$ 8,217	4,440	5,707	20,861
Cash with Fiscal Agent				
Collections in Transit	9	21	403	
Imprest Cash	4		8	
Accounts and Notes Receivable	5			207
Due from Other Funds	346	78	228	657
Advances to Other Funds				
Inventory of Materials and Supplies	139	10	72	1
Deposits with Others				
Restricted Assets:				
Investments				81,830
Total Assets	\$ 8,720	4,549	6,418	103,556
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 330	75	696	1,167
Accrued Payroll	374			31
Due to Other Funds	427	15	361	273
Advances from Other Funds				
Deferred Revenue				670
Total Liabilities	1,131	90	1,057	2,141
Fund Balances:				
Reserved for Encumbrances	3,885	114	270	
Reserved for Notes Receivable and Advances				
Reserved for Deposits with Others				
Reserved for Inactive Landfill Maintenance				101,414
Reserved for Inventory of Materials and Supplies	139	10	72	1
Reserved for Other Purposes				
Unreserved:				
Designated for Subsequent Years' Expenditures	86			
Undesignated	3,479	4,335	5,019	
Total Fund Balances (Statement 3A)	7,589	4,459	5,361	101,415
Total Liabilities and Fund Balances	\$ 8,720	4,549	6,418	103,556

(Cont)

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

June 30, 2001

With Comparative Figures for June 30, 2000

(In Thousands)

STATEMENT 3 (Cont)

	CABLE TV	PARK LAND DEDICATION	NONPROFIT CORPORATION	COUNTY SERVICE DISTRICTS
ASSETS				
Equity in Pooled Cash and Investments	\$ 1,547	7,064	128	13,914
Cash with Fiscal Agent			1,792	
Collections in Transit		31		
Imprest Cash	1			
Accounts and Notes Receivable				
Due from Other Funds	23	97		248
Advances to Other Funds				
Inventory of Materials and Supplies	1			
Deposits with Others				
Restricted Assets:				
Investments				
Total Assets	\$ 1,572	7,192	1,920	14,162
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 77		190	612
Accrued Payroll				3
Due to Other Funds	13	43		169
Advances from Other Funds				371
Deferred Revenue				2,881
Total Liabilities	90	43	190	4,036
Fund Balances:				
Reserved for Encumbrances	83	1,247		177
Reserved for Notes Receivable and Advances				
Reserved for Deposits with Others				
Reserved for Inactive Landfill Maintenance				
Reserved for Inventory of Materials and Supplies	1			
Reserved for Other Purposes				
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	1,398	5,902	1,730	9,949
Total Fund Balances (Statement 3A)	1,482	7,149	1,730	10,126
Total Liabilities and Fund Balances	\$ 1,572	7,192	1,920	14,162

(Cont)

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

June 30, 2001

With Comparative Figures for June 30, 2000

(In Thousands)

STATEMENT 3 (Cont)

	FLOOD CONTROL DISTRICT	HOUSING AUTHORITY	REALIGN- MENT	CHILDREN AND FAMILIES COMMISSION
ASSETS				
Equity in Pooled Cash and Investments	\$ 16,688	10,046	22,793	103,600
Cash with Fiscal Agent				
Collections in Transit	18	5,052		
Imprest Cash				
Accounts and Notes Receivable		11,633	34,335	7,017
Due from Other Funds	286	1,573	6,328	1,358
Advances to Other Funds	157			
Inventory of Materials and Supplies				
Deposits with Others	54	41		
Restricted Assets:				
Investments				
Total Assets	\$ 17,203	28,345	63,456	111,975
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 54	2,241		79
Accrued Payroll				
Due to Other Funds	67	3,014	45,042	82
Advances from Other Funds				
Deferred Revenue		5,735		
Total Liabilities	121	10,990	45,042	161
Fund Balances:				
Reserved for Encumbrances	233			20,309
Reserved for Notes Receivable and Advances	157	10,763		
Reserved for Deposits with Others	54	41		
Reserved for Inactive Landfill Maintenance				
Reserved for Inventory of Materials and Supplies				
Reserved for Other Purposes	13,005			
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	3,633	6,551	18,414	91,505
Total Fund Balances (Statement 3A)	17,082	17,355	18,414	111,814
Total Liabilities and Fund Balances	\$ 17,203	28,345	63,456	111,975

(Cont)

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

June 30, 2001

With Comparative Figures for June 30, 2000

(In Thousands)

STATEMENT 3 (Cont)

	PUBLIC SAFETY	OTHER SPECIAL DISTRICTS	TOTALS		
			2001	2000	
ASSETS					
Equity in Pooled Cash and Investments	\$ 32,649	4,333	334,035	94,439	
Cash with Fiscal Agent			1,793	848	
Collections in Transit		1	5,667	4,358	
Imprest Cash			17	16	
Accounts and Notes Receivable	30,883		111,301	25,742	
Due from Other Funds	272	56	15,381	5,386	
Advances to Other Funds			157	157	
Inventory of Materials and Supplies			3,070	3,007	
Deposits with Others			127	127	
Restricted Assets:					
Investments			81,830	102,014	
Total Assets	\$ 63,804	4,390	553,378	236,094	
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$		10,820	4,493	
Accrued Payroll			1,662	1,613	
Due to Other Funds	29,204	585	85,991	7,754	
Advances from Other Funds			371	311	
Deferred Revenue			10,075	14,168	
Total Liabilities	29,204	585	108,919	28,339	
Fund Balances:					
Reserved for Encumbrances			67,741	24,051	
Reserved for Notes Receivable and Advances			24,070	18,842	
Reserved for Deposits with Others			127	54	
Reserved for Inactive Landfill Maintenance			101,414	104,224	
Reserved for Inventory of Materials and Supplies			344	280	
Reserved for Other Purposes			35,305		
Unreserved:					
Designated for Subsequent Years' Expenditures			86	87	
Undesignated	34,600	3,805	215,372	60,217	
Total Fund Balances (Statement 3A)	34,600	3,805	444,459	207,755	
Total Liabilities and Fund Balances	\$ 63,804	4,390	553,378	236,094	

(Statement 1A)

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2001
With Comparative Figures for Year Ended June 30, 2000
(In Thousands)

STATEMENT 3A

	ROAD	HCD	AIR POLLUTION	LIGHTING DISTRICT
Revenues:				
Taxes	\$ 22,150			628
Licenses, Permits and Franchises	73		6,310	
Fines, Forfeitures and Penalties			607	
Revenue from Use of Money and Property	3,394		1,350	152
Aid from Other Governmental Agencies:				
State	55,886		9,031	14
Federal	4,090	12,898	1,497	
Other	13	66	4,054	
Charges for Current Services	13,525		758	211
Other Revenue	2,177	275	72	15
Total Revenues	101,308	13,239	23,679	1,020
Expenditures:				
Current:				
General				
Public Protection				
Public Ways and Facilities	78,934			1,250
Health and Sanitation			14,029	
Public Assistance		7,042		
Education				
Recreational and Cultural				
Debt Service				
Total Expenditures	78,934	7,042	14,029	1,250
Excess of Revenues Over (Under) Expenditures	22,374	6,197	9,650	(230)
Other Financing Sources (Uses):				
Sale of Fixed Assets			1	
Operating Transfers In	3,893		149	
Operating Transfers (Out)	(1,562)	(553)	(429)	
Long Term Debt Proceeds				
Proceeds of Refunding Bonds				
Payment to Refunded Bond Escrow Agent				
Total Other Financing Sources (Uses)	2,331	(553)	(279)	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	24,705	5,644	9,371	(230)
Fund Balances - Beginning of Year	35,082	7,520	17,617	2,360
Residual Equity Transfers Out				
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies			9	
Fund Balances - End of Year (Statement 3)	\$ 59,787	13,164	26,997	2,130

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2001
With Comparative Figures for Year Ended June 30, 2000
(In Thousands)

STATEMENT 3A (Cont)

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	INMATE WELFARE PROGRAM	INACTIVE WASTESITES
Revenues:				
Taxes	\$ 14,672			
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties		984		
Revenue from Use of Money and Property	447	284	3,375	8,282
Aid from Other Governmental Agencies:				
State	2,161			157
Federal	2			
Other				
Charges for Current Services	716		335	234
Other Revenue	209	79	7	561
Total Revenues	18,207	1,347	3,717	9,234
Expenditures:				
Current:				
General				
Public Protection		722	3,162	12,073
Public Ways and Facilities				
Health and Sanitation				
Public Assistance				
Education	18,120			
Recreational and Cultural				
Debt Service				
Total Expenditures	18,120	722	3,162	12,073
Excess of Revenues Over (Under) Expenditures	87	625	555	(2,839)
Other Financing Sources (Uses):				
Sale of Fixed Assets	4	2		
Operating Transfers In	2,840		400	75
Operating Transfers (Out)	(743)	(45)	(1,362)	(45)
Long Term Debt Proceeds				
Proceeds of Refunding Bonds				
Payment to Refunded Bond Escrow Agent				
Total Other Financing Sources (Uses)	2,101	(43)	(962)	30
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	2,188	582	(407)	(2,809)
Fund Balances - Beginning of Year	5,334	3,879	5,779	104,224
Residual Equity Transfers Out				
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies	67	(2)	(11)	
Fund Balances - End of Year (Statement 3)	\$ 7,589	4,459	5,361	101,415

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2001
With Comparative Figures for Year Ended June 30, 2000
(In Thousands)

STATEMENT 3A (Cont)

	CABLE TV	PARK LAND DEDICATION	NONPROFIT CORPORATION	COUNTY SERVICE DISTRICTS
Revenues:				
Taxes	\$			1,948
Licenses, Permits and Franchises	1,866	1,796		
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	106	459	621	957
Aid from Other Governmental Agencies:				
State				68
Federal				
Other	1		25	1,055
Charges for Current Services				4,548
Other Revenue	6			1
Total Revenues	1,979	2,255	646	8,577
Expenditures:				
Current:				
General	1,648		709	
Public Protection				1,860
Public Ways and Facilities				832
Health and Sanitation				4,181
Public Assistance				
Education				
Recreational and Cultural		339		930
Debt Service			2,528	
Total Expenditures	1,648	339	3,237	7,803
Excess of Revenues Over (Under) Expenditures	331	1,916	(2,591)	774
Other Financing Sources (Uses):				
Sale of Fixed Assets				12
Operating Transfers In			78,720	11
Operating Transfers (Out)	(76)	(818)	(75,395)	(330)
Long Term Debt Proceeds				
Proceeds of Refunding Bonds			454	
Payment to Refunded Bond Escrow Agent			(454)	
Total Other Financing Sources (Uses)	(76)	(818)	3,325	(307)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	255	1,098	734	467
Fund Balances - Beginning of Year	1,226	6,051	996	9,659
Residual Equity Transfers Out				
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies	1			
Fund Balances - End of Year (Statement 3)	\$ 1,482	7,149	1,730	10,126

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2001
With Comparative Figures for Year Ended June 30, 2000
(In Thousands)

STATEMENT 3A (Cont)

	FLOOD CONTROL DISTRICT	HOUSING AUTHORITY	REALIGN- MENT	CHILDREN AND FAMILIES COMMISSION
Revenues:				
Taxes	\$ 2,082			48,070
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	291	961	103	6,534
Aid from Other Governmental Agencies:				
State	42		180,088	
Federal	1	45,977		
Other	22	295		
Charges for Current Services	1,912			
Other Revenue	1,019	504		100
Total Revenues	5,369	47,737	180,191	54,704
Expenditures:				
Current:				
General				
Public Protection	2,597			
Public Ways and Facilities				
Health and Sanitation				4,208
Public Assistance		47,405		
Education				
Recreational and Cultural				
Debt Service				
Total Expenditures	2,597	47,405		4,208
Excess of Revenues Over (Under) Expenditures	2,772	332	180,191	50,496
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In		558		
Operating Transfers (Out)		(410)	(186,752)	(820)
Long Term Debt Proceeds				
Proceeds of Refunding Bonds				
Payment to Refunded Bond Escrow Agent				
Total Other Financing Sources (Uses)		148	(186,752)	(820)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	2,772	480	(6,561)	49,676
Fund Balances - Beginning of Year	14,310	16,875	24,975	62,138
Residual Equity Transfers Out				
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies				
Fund Balances - End of Year (Statement 3)	\$ 17,082	17,355	18,414	111,814

Financial Report of San Diego County

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended June 30, 2001

With Comparative Figures for Year Ended June 30, 2000

(In Thousands)

	PUBLIC SAFETY	OTHER SPECIAL DISTRICTS	STATEMENT 3A (Cont) TOTALS	
			2001	2000
Revenues:				
Taxes	\$		89,550	27,522
Licenses, Permits and Franchises			10,045	9,563
Fines, Forfeitures and Penalties		33	1,624	2,002
Revenue from Use of Money and Property	187	248	27,751	17,708
Aid from Other Governmental Agencies:				
State	179,454	32	426,933	43,454
Federal		1	64,466	60,697
Other			5,531	8,511
Charges for Current Services		135	22,374	18,383
Other Revenue			5,025	3,552
Total Revenues	179,641	449	653,299	191,392
Expenditures:				
Current:				
General			2,357	3,195
Public Protection	820		21,234	16,860
Public Ways and Facilities		97	81,113	70,979
Health and Sanitation			22,418	14,397
Public Assistance			54,447	55,533
Education			18,120	13,880
Recreational and Cultural			1,269	1,557
Debt Service			2,528	1,334
Total Expenditures	820	97	203,486	177,735
Excess of Revenues Over (Under) Expenditures	178,821	352	449,813	13,657
Other Financing Sources (Uses):				
Sale of Fixed Assets			19	165
Operating Transfers In			86,646	57,124
Operating Transfers (Out)	(171,741)	(705)	(441,786)	(58,205)
Long Term Debt Proceeds		3,584	3,584	1,631
Proceeds of Refunding Bonds			454	383
Payment to Refunded Bond Escrow Agent			(454)	(383)
Total Other Financing Sources (Uses)	(171,741)	2,879	(351,537)	715
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	7,080	3,231	98,276	14,372
Fund Balances - Beginning of Year	27,520	574	346,119	193,383
Residual Equity Transfers Out				(23)
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies			64	23
Fund Balances - End of Year (Statement 3)	\$ 34,600	3,805	444,459	207,755

See Accompanying Independent Auditors' Report

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3B

	ROAD		HCD	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$ 22,150	14,726		
Licenses, Permits and Franchises	73	69		
Fines, Forfeitures and Penalties		3		
Revenue from Use of Money and Property	3,127	1,456		
Aid from Other Governmental Agencies:				
State	55,886	54,554		
Federal	4,090	6,711	12,898	37,354
Other	13	195	66	115
Charges for Current Services	13,525	14,676		
Other Revenue	2,177	16	247	281
Total Revenues	101,041	92,406	13,211	37,750
Expenditures:				
Current:				
General				
Public Protection				
Public Ways and Facilities	105,213	137,891		
Health and Sanitation				
Public Assistance			7,042	33,178
Education				
Recreational and Cultural				
Total Expenditures	105,213	137,891	7,042	33,178
Excess of Revenues Over (Under) Expenditures	(4,172)	(45,485)	6,169	4,572
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In	3,893	2,534		
Operating Transfers (Out)	(1,562)	(1,562)	(553)	(4,572)
Long Term Debt Proceeds				
Encumbrances, Beginning of Year	11,850	11,850		
Total Other Financing Sources (Uses)	14,181	12,822	(553)	(4,572)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 10,009	(32,663)	5,616	

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3B (Cont)

	AIR POLLUTION		LIGHTING DISTRICT	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$		628	682
Licenses, Permits and Franchises	6,310	6,074		
Fines, Forfeitures and Penalties	607	400		
Revenue from Use of Money and Property	1,216	140	138	60
Aid from Other Governmental Agencies:				
State	9,031	5,143	14	40
Federal	1,497	1,279		
Other	4,054	2,606		
Charges for Current Services	758	335	211	222
Other Revenue	72	4	15	
Total Revenues	23,545	15,981	1,006	1,004
Expenditures:				
Current:				
General				
Public Protection				
Public Ways and Facilities			1,254	1,876
Health and Sanitation	29,169	30,235		
Public Assistance				
Education				
Recreational and Cultural				
Total Expenditures	29,169	30,235	1,254	1,876
Excess of Revenues Over (Under) Expenditures	(5,624)	(14,254)	(248)	(872)
Other Financing Sources (Uses):				
Sale of Fixed Assets	1			
Operating Transfers In	149	155		
Operating Transfers (Out)	(429)	(429)		
Long Term Debt Proceeds				
Encumbrances, Beginning of Year	7,290	7,290	19	19
Total Other Financing Sources (Uses)	7,011	7,016	19	19
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 1,387	(7,238)	(229)	(853)

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3B (Cont)

	COUNTY LIBRARY		ASSET FORFEITURE PROGRAM	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$ 14,672	14,660		
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties			984	698
Revenue from Use of Money and Property	401	88	257	
Aid from Other Governmental Agencies:				
State	2,161	2,153		3,961
Federal	2	2		
Other				
Charges for Current Services	716	617		150
Other Revenue	209	220	79	
Total Revenues	18,161	17,740	1,320	4,809
Expenditures:				
Current:				
General				
Public Protection			836	934
Public Ways and Facilities				
Health and Sanitation				
Public Assistance				
Education	21,963	24,961		
Recreational and Cultural				
Total Expenditures	21,963	24,961	836	934
Excess of Revenues Over (Under) Expenditures	(3,802)	(7,221)	484	3,875
Other Financing Sources (Uses):				
Sale of Fixed Assets	4		2	
Operating Transfers In	2,840	2,840		
Operating Transfers (Out)	(785)	(453)	(45)	(130)
Long Term Debt Proceeds				
Encumbrances, Beginning of Year	1,491	1,491	54	54
Total Other Financing Sources (Uses)	3,550	3,878	11	(76)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (252)	(3,343)	495	3,799

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3B (Cont)

	INMATE WELFARE PROGRAM		INACTIVE WASTESITES		CABLE TV	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:						
Taxes	\$					
Licenses, Permits and Franchises					1,866	1,817
Fines, Forfeitures and Penalties						
Revenue from Use of Money and Property	3,335	4,154	7,481	55	97	
Aid from Other Governmental Agencies:						
State			157	192	1	
Federal						
Other						
Charges for Current Services	335	400	234	13,025		
Other Revenue	7	350	561	115	6	
Total Revenues	3,677	4,904	8,433	13,387	1,970	1,817
Expenditures:						
Current:						
General					1,691	1,944
Public Protection	3,432	4,661	12,073	18,594		
Public Ways and Facilities						
Health and Sanitation						
Public Assistance						
Education						
Recreational and Cultural						
Total Expenditures	3,432	4,661	12,073	18,594	1,691	1,944
Excess of Revenues Over (Under) Expenditures	245	243	(3,640)	(5,207)	279	(127)
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In	400	400	75	75		75
Operating Transfers (Out)	(1,362)	(2,477)	(45)	(45)	(116)	(116)
Long Term Debt Proceeds						
Encumbrances, Beginning of Year	229	229			37	37
Total Other Financing Sources (Uses)	(733)	(1,848)	30	30	(79)	(4)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (488)	(1,605)	(3,610)	(5,177)	200	(131)

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3B (Cont)

	PARK LAND DEDICATION		COUNTY SERVICE DISTRICTS	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$		1,948	1,734
Licenses, Permits and Franchises	1,796	758		
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	416	250	866	150
Aid from Other Governmental Agencies:				
State			68	14
Federal				
Other			1,055	75
Charges for Current Services			4,548	5,883
Other Revenue		79	1	
Total Revenues	2,212	1,087	8,486	7,856
Expenditures:				
Current:				
General				
Public Protection			1,869	2,196
Public Ways and Facilities			935	1,891
Health and Sanitation			4,201	4,307
Public Assistance				
Education				
Recreational and Cultural	1,158	4,138	975	1,662
Total Expenditures	1,158	4,138	7,980	10,056
Excess of Revenues Over (Under) Expenditures	1,054	(3,051)	506	(2,200)
Other Financing Sources (Uses):				
Sale of Fixed Assets			12	
Operating Transfers In			11	11
Operating Transfers (Out)	(1,246)	(1,322)	(330)	(330)
Long Term Debt Proceeds				
Encumbrances, Beginning of Year	1,650	1,650	1,158	1,158
Total Other Financing Sources (Uses)	404	328	851	839
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 1,458	(2,723)	1,357	(1,361)

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3B (Cont)

	FLOOD CONTROL DISTRICT		HOUSING AUTHORITY	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$ 2,082	1,700		
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	191	95	889	
Aid from Other Governmental Agencies:				
State	42			1,000
Federal	1		45,977	52,124
Other	22		295	466
Charges for Current Services	1,912	270		
Other Revenue	1,019	2,390	504	1,472
Total Revenues	5,269	4,455	47,665	55,062
Expenditures:				
Current:				
General				
Public Protection	2,830	5,229		
Public Ways and Facilities				
Health and Sanitation				
Public Assistance			47,405	57,005
Education				
Recreational and Cultural				
Total Expenditures	2,830	5,229	47,405	57,005
Excess of Revenues Over (Under) Expenditures	2,439	(774)	260	(1,943)
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In			558	1,996
Operating Transfers (Out)			(410)	(410)
Long Term Debt Proceeds				
Encumbrances, Beginning of Year	273	273		
Total Other Financing Sources (Uses)	273	273	148	1,586
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 2,712	(501)	408	(357)

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3B (Cont)

	REALIGNMENT		CHILDREN AND FAMILIES COMMISSION	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$		48,070	39,396
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property			5,988	
Aid from Other Governmental Agencies:				
State	180,088	189,671		502
Federal				
Other				
Charges for Current Services				
Other Revenue			100	102
Total Revenues	180,088	189,671	54,158	40,000
Expenditures:				
Current:				
General				
Public Protection				
Public Ways and Facilities				
Health and Sanitation			24,517	39,180
Public Assistance				
Education				
Recreational and Cultural				
Total Expenditures			24,517	39,180
Excess of Revenues Over (Under) Expenditures	180,088	189,671	29,641	820
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In				
Operating Transfers (Out)	(186,752)	(189,671)	(820)	(820)
Long Term Debt Proceeds				
Encumbrances, Beginning of Year				
Total Other Financing Sources (Uses)	(186,752)	(189,671)	(820)	(820)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (6,664)		28,821	

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3B (Cont)

	PUBLIC SAFETY		OTHER SPECIAL DISTRICTS	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$			
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties			33	16
Revenue from Use of Money and Property			233	125
Aid from Other Governmental Agencies:				
State	179,454	178,757	32	377
Federal			1	
Other				
Charges for Current Services			135	150
Other Revenue				
Total Revenues	179,454	178,757	434	668
Expenditures:				
Current:				
General				
Public Protection	820	820		
Public Ways and Facilities			97	4,151
Health and Sanitation				
Public Assistance				
Education				
Recreational and Cultural				
Total Expenditures	820	820	97	4,151
Excess of Revenues Over (Under) Expenditures	178,634	177,937	337	(3,483)
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In				
Operating Transfers (Out)	(171,741)	(177,937)	(705)	(772)
Long Term Debt Proceeds			3,584	3,584
Encumbrances, Beginning of Year				
Total Other Financing Sources (Uses)	(171,741)	(177,937)	2,879	2,812
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 6,893		3,216	(671)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3B (Cont)

	TOTALS		
	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	89,550	72,898	16,652
Licenses, Permits and Franchises	10,045	8,718	1,327
Fines, Forfeitures and Penalties	1,624	1,117	507
Revenue from Use of Money and Property	24,635	6,573	18,062
Aid from Other Governmental Agencies:			
State	426,934	436,364	(9,430)
Federal	64,466	97,470	(33,004)
Other	5,505	3,457	2,048
Charges for Current Services	22,374	35,728	(13,354)
Other Revenue	4,997	5,029	(32)
Total Revenues	650,130	667,354	(17,224)
Expenditures:			
Current:			
General	1,691	1,944	253
Public Protection	21,860	32,434	10,574
Public Ways and Facilities	107,499	145,809	38,310
Health and Sanitation	57,887	73,722	15,835
Public Assistance	54,447	90,183	35,736
Education	21,963	24,961	2,998
Recreational and Cultural	2,133	5,800	3,667
Total Expenditures	267,480	374,853	107,373
Excess of Revenues Over (Under) Expenditures	382,650	292,501	90,149
Other Financing Sources (Uses):			
Sale of Fixed Assets	19		19
Operating Transfers In	7,926	8,086	(160)
Operating Transfers (Out)	(366,901)	(381,046)	14,145
Long Term Debt Proceeds	3,584	3,584	
Encumbrances, Beginning of Year	24,051	24,051	
Total Other Financing Sources (Uses)	(331,321)	(345,325)	14,004
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	51,329	(52,824)	104,153

ROAD FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3C

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 22,150		22,150	14,726	7,424
Licenses, Permits and Franchises	73		73	69	4
Fines, Forfeitures and Penalties				3	(3)
Revenue from Use of Money and Property	3,394	(267)	3,127	1,456	1,671
Aid from Other Governmental Agencies:					
State	55,886		55,886	54,554	1,332
Federal	4,090		4,090	6,711	(2,621)
Other	13		13	195	(182)
Charges for Current Services	13,525		13,525	14,676	(1,151)
Other Revenue	2,177		2,177	16	2,161
Total Revenues	101,308	(267)	101,041	92,406	8,635
Expenditures:					
Public Ways and Facilities:					
Public Ways:					
Salaries and Employee Benefits	26,006		26,006	26,320	314
Services and Supplies	50,829	50,152	100,981	106,090	5,109
Other Charges	1,854	67	1,921	4,993	3,072
Fixed Assets	245	124	369	488	119
Expenditure Transfers		(24,064)	(24,064)		24,064
Management Reserves					
Total Expenditures	78,934	26,279	105,213	137,891	32,678
Excess of Revenues Over (Under) Expenditures	22,374	(26,546)	(4,172)	(45,485)	41,313
Other Financing Sources (Uses):					
Sale of Fixed Assets					
Operating Transfers In	3,893		3,893	2,534	1,359
Operating Transfers (Out)	(1,562)		(1,562)	(1,562)	
Encumbrances, Beginning of Year		11,850	11,850	11,850	
Total Other Financing Sources (Uses)	2,331	11,850	14,181	12,822	1,359
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 24,705	(14,696)	10,009	(32,663)	42,672

(Cont)

HCD

**SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS**

Year Ended June 30, 2001

(In Thousands)

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Aid from Other Governmental Agencies:					
Federal	\$ 12,898		12,898	37,354	(24,456)
Other	66		66	115	(49)
Charges for Current Services					
Other Revenue	275	(28)	247	281	(34)
Total Revenues	13,239	(28)	13,211	37,750	(24,539)
Expenditures:					
Public Assistance:					
Services and Supplies	4,877	3,754	8,631	25,676	17,045
Other Charges	2,165	2,517	4,682	7,502	2,820
Expenditure transfers		(6,271)	(6,271)		6,271
Total Expenditures	7,042		7,042	33,178	26,136
Excess of Revenues Over (Under) Expenditures	6,197	(28)	6,169	4,572	1,597
Other Financing Sources (Uses):					
Operating Transfers In					
Operating Transfers (Out)	(553)		(553)	(4,572)	4,019
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	(553)		(553)	(4,572)	4,019
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 5,644	(28)	5,616		5,616

(Cont)

AIR POLLUTION
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Licenses, Permits and Franchises	\$ 6,310		6,310	6,074	236
Fines, Forfeitures and Penalties	607		607	400	207
Revenue from Use of Money and Property	1,350	(134)	1,216	140	1,076
Aid from Other Governmental Agencies:					
State	9,031		9,031	5,143	3,888
Federal	1,497		1,497	1,279	218
Other	4,054		4,054	2,606	1,448
Charges for Current Services	758		758	335	423
Other Revenue	72		72	4	68
Total Revenues	23,679	(134)	23,545	15,981	7,564
Expenditures:					
Health and Sanitation:					
Health:					
Salaries and Employee Benefits	7,475		7,475	8,426	951
Services and Supplies	3,042	146	3,188	3,213	25
Other Charges	3,361	14,577	17,938	17,962	24
Fixed Assets	151	417	568	634	66
Expenditure Transfers					
Total Expenditures	14,029	15,140	29,169	30,235	1,066
Excess of Revenues Over (Under) Expenditures	9,650	(15,274)	(5,624)	(14,254)	8,630
Other Financing Sources (Uses):					
Sale of Fixed Assets	1		1		1
Operating Transfers In	149		149	155	(6)
Operating Transfers (Out)	(429)		(429)	(429)	
Encumbrances, Beginning of Year		7,290	7,290	7,290	
Total Other Financing Sources (Uses)	(279)	7,290	7,011	7,016	(5)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 9,371	(7,984)	1,387	(7,238)	8,625

(Cont)

LIGHTING DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 628		628	682	(54)
Revenue from Use of Money and Property	152	(14)	138	60	78
Aid from Other Governmental Agencies:					
State	14		14	40	(26)
Charges for Current Services	211		211	222	(11)
Other Revenue	15		15		15
Total Revenues	1,020	(14)	1,006	1,004	2
Expenditures:					
Public Ways and Facilities:					
Public Ways:					
Services and Supplies	1,250	4	1,254	1,866	612
Management Reserves				10	10
Total Expenditures	1,250	4	1,254	1,876	622
Excess of Revenues Over (Under) Expenditures	(230)	(18)	(248)	(872)	624
Other Financing Sources (Uses):					
Encumbrances, Beginning of Year		19	19	19	
Total Other Financing Sources (Uses)		19	19	19	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (230)	1	(229)	(853)	624

(Cont)

COUNTY LIBRARY FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 14,672		14,672	14,660	12
Fines, Forfeitures and Penalties					
Revenue from Use of Money and Property	447	(46)	401	88	313
Aid from Other Governmental Agencies:					
State	2,161		2,161	2,153	8
Federal	2		2	2	
Charges for Current Services	716		716	617	99
Other Revenue	209		209	220	(11)
Total Revenues	18,207	(46)	18,161	17,740	421
Expenditures:					
Education:					
Library Services:					
Salaries and Employee Benefits	9,113		9,113	10,292	1,179
Services and Supplies	8,528	3,127	11,655	12,076	421
Other Charges	170		170	205	35
Fixed Assets	309	716	1,025	1,025	
Management Reserves				1,363	1,363
Total Expenditures	18,120	3,843	21,963	24,961	2,998
Excess of Revenues Over (Under) Expenditures	87	(3,889)	(3,802)	(7,221)	3,419
Other Financing Sources (Uses):					
Sale of Fixed Assets	4		4		4
Operating Transfers In	2,840		2,840	2,840	
Operating Transfers (Out)	(743)	(42)	(785)	(453)	(332)
Encumbrances, Beginning of Year		1,491	1,491	1,491	
Total Other Financing Sources (Uses)	2,101	1,449	3,550	3,878	(328)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)					
	\$ 2,188	(2,440)	(252)	(3,343)	3,091

(Cont)

ASSET FORFEITURE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Fines, Forfeitures and Penalties	\$ 984		984	698	286
Revenue from Use of Money and Property	284	(27)	257		257
Aid from Other Governmental Agencies:					
State				3,961	(3,961)
Charges for Current Services				150	(150)
Other Revenue	79		79		79
Total Revenues	1,347	(27)	1,320	4,809	(3,489)
Expenditures:					
Public Protection:					
Other Protection:					
Services and Supplies	663	53	716	721	5
Fixed Assets	59	61	120	213	93
Total Expenditures	722	114	836	934	98
Excess of Revenues Over (Under) Expenditures	625	(141)	484	3,875	(3,391)
Other Financing Sources (Uses):					
Sale of Fixed Assets	2		2		2
Operating Transfers (Out)	(45)		(45)	(130)	85
Encumbrances, Beginning of Year		54	54	54	
Total Other Financing Sources (Uses)	(43)	54	11	(76)	87
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 582	(87)	495	3,799	(3,304)

(Cont)

INMATE WELFARE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

					STATEMENT 3C (Cont)
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Revenue from Use of Money and Property	\$ 3,375	(40)	3,335	4,154	(819)
Charges for Current Services	335		335	400	(65)
Other Revenue	7		7	350	(343)
Total Revenues	3,717	(40)	3,677	4,904	(1,227)
Expenditures:					
Public Protection:					
Police Protection:					
Services and Supplies	2,946	220	3,166	4,098	932
Other Charges	21		21	29	8
Fixed Assets	195	50	245	534	289
Total Expenditures	3,162	270	3,432	4,661	1,229
Excess of Revenues Over (Under) Expenditures	555	(310)	245	243	2
Other Financing Sources (Uses):					
Operating Transfers In	400		400	400	
Operating Transfers (Out)	(1,362)		(1,362)	(2,477)	1,115
Encumbrances, Beginning of Year		229	229	229	
Total Other Financing Sources (Uses)	(962)	229	(733)	(1,848)	1,115
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(407)	(81)	(488)	(1,605)	1,117

(Cont)

INACTIVE WASTESITES FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Revenue from Use of Money and Property	\$ 8,282	(801)	7,481	55	7,426
Aid from Other Governmental Agencies:					
State	157		157	192	(35)
Charges for Current Services	234		234	13,025	(12,791)
Other Revenue	561		561	115	446
Total Revenues	9,234	(801)	8,433	13,387	(4,954)
Expenditures:					
Public Protection:					
Salaries and Employee Benefits	844		844	1,036	192
Services and Supplies	11,094	2,794	13,888	16,998	3,110
Other Charges	135		135	140	5
Fixed Assets		150	150	420	270
Expenditure Transfers		(2,944)	(2,944)		2,944
Total Expenditures	12,073		12,073	18,594	6,521
Excess of Revenues Over (Under) Expenditures	(2,839)	(801)	(3,640)	(5,207)	1,567
Other Financing Sources (Uses):					
Operating Transfers In	75		75	75	
Operating Transfers (Out)	(45)		(45)	(45)	
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	30		30	30	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)					
	\$ (2,809)	(801)	(3,610)	(5,177)	1,567

(Cont)

CABLE TV FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Licenses, Permits and Franchises	\$ 1,866		1,866	1,817	49
Revenue from Use of Money and Property	106	(9)	97		97
Aid from Other Governmental Agencies: Other	1		1		1
Charges for Current Services					
Other Revenue	6		6		6
Total Revenues	1,979	(9)	1,970	1,817	153
Expenditures:					
General:					
Communication:					
Salaries and Employee Benefits	1,299		1,299	1,355	56
Services and Supplies	348	43	391	503	112
Fixed Assets	1		1	37	36
Management Reserves				49	49
Total Expenditures	1,648	43	1,691	1,944	253
Excess of Revenues Over (Under) Expenditures	331	(52)	279	(127)	406
Other Financing Sources (Uses):					
Operating Transfers In				75	(75)
Operating Transfers (Out)	(76)	(40)	(116)	(116)	
Encumbrances, Beginning of Year		37	37	37	
Total Other Financing Sources (Uses)	(76)	(3)	(79)	(4)	(75)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 255	(55)	200	(131)	331

(Cont)

PARK LAND DEDICATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Licenses, Permits and Franchises	\$ 1,796		1,796	758	1,038
Revenue from Use of Money and Property	459	(43)	416	250	166
Other Revenue				79	(79)
Total Revenues	2,255	(43)	2,212	1,087	1,125
Expenditures:					
Recreational and Cultural Services:					
Recreational Facilities:					
Other Charges	339	819	1,158	4,138	2,980
Total Expenditures	339	819	1,158	4,138	2,980
Excess of Revenues Over (Under) Expenditures	1,916	(862)	1,054	(3,051)	4,105
Other Financing Sources (Uses):					
Operating Transfers In					
Operating Transfers (Out)	(818)	(428)	(1,246)	(1,322)	76
Encumbrances, Beginning of Year		1,650	1,650	1,650	
Total Other Financing Sources (Uses)	(818)	1,222	404	328	76
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 1,098	360	1,458	(2,723)	4,181

(Cont)

COUNTY SERVICE DISTRICTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 1,948		1,948	1,734	214
Revenue from Use of Money and Property	957	(91)	866	150	716
Aid from Other Governmental Agencies:					
State	68		68	14	54
Other	1,055		1,055	75	980
Charges for Current Services	4,548		4,548	5,883	(1,335)
Other Revenue	1		1		1
Total Revenues	8,577	(91)	8,486	7,856	630
Expenditures:					
Public Protection:					
Fire Protection:					
Services and Supplies	1,800	9	1,809	2,099	290
Other Charges	13		13	26	13
Fixed Assets	47		47	71	24
Total Public Protection	1,860	9	1,869	2,196	327
Public Ways and Facilities:					
Public Ways:					
Services and Supplies	817	103	920	1,867	947
Other Charges	15		15	24	9
Reserves					
Total Public Ways and Facilities	832	103	935	1,891	956
Health and Sanitation:					
Hospital Care:					
Services and Supplies	4,181	20	4,201	4,307	106
Total Health and Sanitation	4,181	20	4,201	4,307	106
Recreational and Cultural:					
Recreation Facilities:					
Salaries and Employee Benefits	128		128	196	68
Services and Supplies	765	37	802	1,084	282
Other Charges				250	250
Fixed Assets	37	8	45	97	52
Reserves				35	35
Total Recreational and Cultural	930	45	975	1,662	687
Total Expenditures	7,803	177	7,980	10,056	2,076
Excess of Revenues Over (Under) Expenditures	774	(268)	506	(2,200)	2,706
Other Financing Sources (Uses):					
Sale of Fixed Assets	12		12		12
Operating Transfers In	11		11	11	
Operating Transfers (Out)	(330)		(330)	(330)	
Encumbrances, Beginning of Year		1,158	1,158	1,158	
Total Other Financing Sources (Uses)	(307)	1,158	851	839	12
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 467	890	1,357	(1,361)	2,718

(Cont)

FLOOD CONTROL DISTRICT FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 2,082		2,082	1,700	382
Revenue from Use of Money and Property	291	(100)	191	95	96
Aid from Other Governmental Agencies:					
State	42		42		42
Federal	1		1		1
Other	22		22		22
Charges for Current Services	1,912		1,912	270	1,642
Other Revenue	1,019		1,019	2,390	(1,371)
Total Revenues	5,369	(100)	5,269	4,455	814
Expenditures:					
Public Protection:					
Flood Control:					
Services and Supplies	2,597	233	2,830	5,204	2,374
Other Charges				25	25
Total Expenditures	2,597	233	2,830	5,229	2,399
Excess of Revenues Over (Under) Expenditures	2,772	(333)	2,439	(774)	3,213
Other Financing Sources (Uses):					
Encumbrances, Beginning of Year		273	273	273	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)					
	\$ 2,772	(60)	2,712	(501)	3,213

(Cont)

HOUSING AUTHORITY FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Revenue from Use of Money and Property	\$ 961	(72)	889		889
Aid from Other Governmental Agencies:					
State				1,000	(1,000)
Federal	45,977		45,977	52,124	(6,147)
Other	295		295	466	(171)
Other Revenue	504		504	1,472	(968)
Total Revenues	47,737	(72)	47,665	55,062	(7,397)
Expenditures:					
Public Assistance:					
Services and Supplies	6,951	224	7,175	10,591	3,416
Other Charges	40,435	219	40,654	46,392	5,738
Fixed Assets	19		19	22	3
Expenditure Transfer		(443)	(443)		443
Total Expenditures	47,405		47,405	57,005	9,600
Excess of Revenues Over (Under) Expenditures	332	(72)	260	(1,943)	2,203
Other Financing Sources (Uses):					
Operating Transfers In	558		558	1,996	(1,438)
Operating Transfers (Out)	(410)		(410)	(410)	
Total Other Financing Sources (Uses)	148		148	1,586	(1,438)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 480	(72)	408	(357)	765

(Cont)

REALIGNMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Revenue from Use of Money and Property	\$ 103	(103)			
Aid from Other Governmental Agencies:					
State	180,088		180,088	189,671	(9,583)
Total Revenues	180,191	(103)	180,088	189,671	(9,583)
Excess of Revenues Over (Under) Expenditures	180,191	(103)	180,088	189,671	(9,583)
Other Financing Sources (Uses):					
Operating Transfers (Out)	(186,752)		(186,752)	(189,671)	2,919
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	(186,752)		(186,752)	(189,671)	2,919
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (6,561)	(103)	(6,664)		(6,664)

(Cont)

CHILDREN AND FAMILIES COMMISSION FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 48,070		48,070	39,396	8,674
Revenue from Use of Money and Property	6,534	(546)	5,988		5,988
Aid from Other Governmental Agencies:					
State				502	(502)
Federal					
Other					
Charges for Current Services					
Other Revenue	100		100	102	(2)
Total Revenues	54,704	(546)	54,158	40,000	14,158
Expenditures:					
Health and Sanitation:					
Health:					
Salaries and Employee Benefits					
Services and Supplies	611	12	623	1,200	577
Other Charges	3,597	20,297	23,894	29,980	6,086
Fixed Assets					
Reserves				8,000	8,000
Total Expenditures	4,208	20,309	24,517	39,180	14,663
Excess of Revenues Over (Under) Expenditures	50,496	(20,855)	29,641	820	28,821
Other Financing Sources (Uses):					
Operating Transfers (Out)	(820)		(820)	(820)	
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	(820)		(820)	(820)	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 49,676	(20,855)	28,821		28,821

(Cont)

OTHER SPECIAL DISTRICTS FUNDS
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Fines, Forfeitures and Penalties	\$ 33		33	16	17
Revenue from Use of Money and Property	248	(15)	233	125	108
Aid from Other Governmental Agencies:					
State	32		32	377	(345)
Federal	1		1		1
Charges for Current Services	135		135	150	(15)
Total Revenues	449	(15)	434	668	(234)
Expenditures:					
Public Ways and Facilities:					
Transportation Terminals/Facilities:					
Services and Supplies	32		32	4,085	4,053
Other Charges	65		65	66	1
Total Expenditures	97		97	4,151	4,054
Excess of Revenues Over (Under) Expenditures	352	(15)	337	(3,483)	3,820
Other Financing Sources (Uses):					
Operating Transfers (Out)	(705)		(705)	(772)	67
Long Term Debt Proceeds	3,584		3,584	3,584	
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	2,879		2,879	2,812	67
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 3,231	(15)	3,216	(671)	3,887

(Cont)

PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2001
(In Thousands)

				STATEMENT 3C (Cont)	
	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Revenue from Use of Money and Property	\$ 187	(187)			
Aid from Other Governmental Agencies:					
State	179,454		179,454	178,757	697
Charges for Current Services					
Other Revenue					
Total Revenues	179,641	(187)	179,454	178,757	697
Expenditures:					
Public Protection:					
Other Protection:					
Other Charges	820		820	820	
Total Expenditures	820		820	820	
Excess of Revenues Over (Under) Expenditures	178,821	(187)	178,634	177,937	697
Other Financing Sources (Uses):					
Sale of Fixed Assets					
Operating Transfers (Out)	(171,741)		(171,741)	(177,937)	6,196
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	(171,741)		(171,741)	(177,937)	6,196
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 7,080	(187)	6,893		6,893